## INDEX TO VOLUME XXXIX

## ARTICLE INDEX

A Continuing Process, 48 (Sept.)
A Significant Shift in Emphasis, 54 (Dec.)
Accountant, The Duty of an, 19 (Dec.) Accounting for Inflation, 238

Accounting Guidelines, CPAs Issue Motion Picture, 29 (Sept.)

Accounting History, Reflections on the Uses of,

Accounting in Europe, 49 (Sept.)
Accounting Objectives, Progress Report on, 242
Accounting Profession Requires a Distinguished Academic Home, The, 52 (Dec.)
Accounting Standards Go International, 38 (Dec.)

American Institute of Certified Public Accountants, Objectives of the, 243 Approval of Accounting System Designs, ADP

Viewpoint, 153 Are Historical Costs Outdated?, 168 Asia and Pacific Accountants, Seventh Conference of, 46 (Dec.)

Auditing and Investigations, 11 (Sept.)
Auditing, Operational, 6 (Sept.)
Auditor's Responsibilities for Fraud--Part I

(1896-1960), 233 Auditor's Responsibilities for Fraud--Part II

(1960-1970), 234 Audit Uses of Statistical Sampling, 137 Bold but Bald, 55 (Sept.)

Book Reviews:

Accountant in a Changing Business Environ-ment, The, 67 (Sept.) Accounting and Society, 196 Accounting for Managerial Decision Making,

Accounting Principles, Eleventh Edition, 63 An Introduction to Accounting for Decision Making and Control, 63 (Dec.)

Audit Decisions in Accounting Practice; Audit Decision Cases, 64 (Dec.) Bank Audits and Examinations, 67 (Sept.) CPA Review: Practice--Theory--Auditing Law, 196

Credit Manual of Commercial Laws, 257 Direct Cost and Contribution Accounting,

Federal Taxes and Management Decisions. Finney and Miller's Principles of Accounting,

Fundamentals of Financial Accounting, 195 How to Handle Claims and Returns: A Man-

ual for Manufacturers and Retailers, 67 (Sept.) Intermediate Accounting, 257
International Trade and Investment, 257

Management Consultants and Clients, 68 (Sept.) Operational Auditing, 63 (Dec.) Personnel Problems and Solutions, 68 (Sept.)

Readings in Cost Accounting, Budgeting and Control, 258 Shopping Centers and Stores, Dimensions in,

67 (Sept.)

Budget As A means of Expanding External Reporting, The, 13 (Dec.) Budgeting The Way to Achieve Dynamic, 206 Business Ethics, 166 Capital Budgeting, Linear Programming in, 12

Change in Useful Life of Investment Tax Credit Property, 147

Changing Professional Climate, The, 49 (Dec.) Company Liability for Interim Report Disclosures, 232

Component Depreciation of Used Real Estate,

Computer Auditing, Future Developments In, 25 (Dec. Computer Blows Up, What to do Before Your,

28 (Dec.) Computers People and Organizations, 24

(Sept.) Computer to Steal, Using The, 225 Computers, Uses and Abuses of, 229 Confirmation Reliability, 202

Consistency and Change in Accounting, An Examination of, 39 (Dec.) Constitutional Aspects of Federal Cases, 254

Continuing Education, 149 Control Information, Relevance of, 36 (Sept.) Corporation As a Straw, Use of, 194
Cost Audit, Rationale of, 145
Cost-Cutting That Works, 16 (Dec.)
Court of Claims Says IR&D Not Marketing, 144

CA, The Change in Role of the, 244 Data Processing, Small Bu Opportunity or Disaster, 150 Small Business and

Debits and Credits, 64 (Sept.)
Deferred Taxation, Accounting for, 35 (Dec)
Depletion, Accounting for, 14 (Sept.)
Depreciation of Buildings In Times of Rising

Prices, 211 Depreciation Provisions and Reserves, 17 (Sept.)

Disclosure, Getting Nearer to, 57 (Sept.)
Does the Law Accept Acceptable Accounting
Principles?, 162
Economies of Scale, 34, (Sept.)
ED8, Serious Reservations On, 43 (Sept.)

Education And Training for Internal Audit, 18 (Sept.)

Education, The Accountant in, 21 (Sept.) Education, The Accountance, Educator's Plea, An, 21 (Dec.) Environmental Protection Co Cost and SEC

Environmental Protection Cost and Disclosures, 156 Examinations, the Function of, 22 (Dec.) Exposure Draft On The Equity Method of Accounting For Investments In Subsidiaries And Association Companies, Comments On,

Fair Value and Price Level, 32 (Sept.) False Entries in Books of Account, 33 (Dec.) Fifty Years Back, 158

Financial Accounting Standards Board, The, 54 (Sept.)

Financial Statements, 247 Florida, A New Court Decision in, 33 (Sept.) From Office Boy to Staff Accountant' Small Firm Can Get Good Staff Recruits, 40

(Sept.)
Front Line Training, 235
"Goodbye, Mr. Chips," 20 (Dec.)
Handling of Non-Business Bad Debt Deductions Remains Troublesome, 59 (Dec.)
Line Company Accounts, 44 (Sept.)

Insurance, A Flutter In, 31 (Dec.)
Interim Statements and Non-Monetary Items,
CPA Group Sets New Standards For, 59

Internal Audit. Overcoming Resistance to, 4 (Dec.) Internal Audit, Reliance On The, 5 (Sept.) Internal Audit and Manpower, 135

Internal Control, Reporting on, 8 (Sept.) International Scene, Encouraging Developments on the, 46 (Sept.)

IRS and AICPA Discuss Tax and Administration Matters, 190, 249

IRS Tax Return Preparer Program, The Second Season, 60 (Sept.) Japan: Expansion of the Auditor's Function, 201.

Law Students' Salaries Plight, 33 (Sept.) Legal, Professional and Social Role a Responsibilities of An Auditor, The, 181 hesponsibilities of All Auditor, Ine, IST Life Assurance, Medical Aspects of, 29, (Sept.) Management Auditing?, Just What is, 7 (Dec.) Management Control--Through Effective Management Information Systems, 237 Management Letters, 3 (Dec.) Maximizing "Interest" In Money Management, 167

Medicare, Enroll Now for Medical Insurance Part of, 32 (Sept.) Meeting Our Challenges, 47 (Dec.)
"Name of the Game," 45 (Dec.)

"Name of the Game," 45 (Dec.)
New Accounting Guidelines Are Set for Interim

Financial Reporting, 53 (Dec.) New Code and the Public Interest, The, 46 New Goals and New Roles for Accountants, 177

New IRS Approach to Pre-Paid Interest, 62 New IRS Costing Rules for Inventory Valuation,

210 New Product Development, Growth Through, 42 (Sept.)

Office-at-Home Expenses for Employees, 254 Oldest Bank in the World, The, 159
Organization Chart, The, 41 (Sept.)
Personal Involvement and Professional

Satisfaction, 51 (Dec.) Professional Certificates, 222 Professional Indemnity Insurance: A Specialtyl, 53 (Sept.)

Professional Practice of Certified Public Accountants, A Description of the, 244
Professor and the Practitioner, The, 48 (Dec.)
Profit and Loss Account in a Better Shape, 57

Public Confidence In Society Discussed At CPA Meeting, 42 (Dec.)
Public Relations, Improving Our, 31 (Sept.)

Ratios, 56 (Dec.) Refuting the "Black Motor" Bad Debt Formula,

Representation of the Professions, 42 (Dec.)
Research Pronouncements in the U.S. and
U.K. During 1973, 186
Research, The Importance of, 149
Should Accountants Think About Account-

ing?, 23 (Sept.)

Should Return Preparers Be Regulated?, 59 (Sept.) Smaller Business, The Needs of the, 34 (Dec.) Small Business, Is the Public Accountant Guilty

of Benign Neglect of, 49, (Sept.)
Small Investor, Survey Studies Investment
Decisions by the, 31 (Dec.)
Social Programs, CPAs Launch New Effort to
Measure, 32 (Dec.)

Software Services for Accountants, 27 (Sept.) Tax Practitioner's Workshop, 63 (Sept.)

Tax Talk, 65 (Sept.) The Four-Day Forty-Hour Week, 38 (Sept.)

- The Last Word, 51 (Dec.) To motivate the Professional--Demand the Best, 56 (Sept.)
- Unaudited Accounts, 11 (Sept.) Why Our Progressive Tax System Isn't, 61
- Women Accountants, 230 Write-up Job Tamed, The, 23 (Dec.)

## **AUTHOR INDEX**

- Abo-Hebeish, Ahmed, 8 (Sept.) American Institute of Certified Public Accountants, 31, 32, 42, 59 (Sept.) 243, 244 tants, 31, 32, 42, 39 (58pt.) Anderson, Rodney J., 137 Anderson, Roy C., 3 (Dec.) Anthony, Robert N., 48 (Dec.) Arnoff, Leonard E., 16 (Dec.) Barr, Andrew, 54 (Sept.) Barr, Andrew, 54 (Sept.)
  Borghese, Phyllis, 254, 65
  Brennan, Peter Henry, 254
  Brettler, Sidney, 40 (Sept.)
  Buckley, John W., 52 (Dec.)
  Buetow, C. P., 235
  Capbm, Frank S., 168
  Carter, Doug, 206
  Chambers, Andrew, 18 (Sept.)
  Chambers, R. J., 172
  Chetkovich Michael N. 46 (Sept.) Chetkovich, Michael N., 46 (Sept.) Coffee, Melvin A., 56 (Sept.) Cowperwaithe, Gordon H., 56 (Sept.) Cowperwaithe, Gordon H., 56 (S Cramer, William R., 156 Davis, John L., 3 (Dec.) Dickerson, Robert, 33 (Dec.) Drefs, Jerolene A., 28 (Dec.) Dristol, Alexander, 53 (Dec.) Duckworth, Patricia L., 222 Dunlop, Anna B. G., 230 Edgington, Bruce, 33 (Sept.) Edwards, Melville J., 53 (Sept.) Feller, B., 23 (Sept.)
- Fogelberg, Graeme, 24 (Sept.) Forrington, Vic, 206 Forrington, Vic, 206
  Forster, Joel M., 249
  Fujita, Yukio, 201
  Ganguly, P., 238
  Garner, S. Paul, 231
  Gellman, Harvey S., 225
  Gilkison, W.S., 22 (Dec.), 149, 233, 234
  Glautier, M.W.E., 177
  Green, Eric F., 6 (Sept.)
  Gynther, Reg. S., 211
  Hanlon, John F., 60, (Sept.)
  Hardie, Sir Charles
  Hari Agvind 38 (Sept.) Hardie, Sir Charles
  Hardie, Sir Charles
  Hari, Arvind, 38 (Sept.)
  Harris, Fred R., 61 (Dec.)
  Heazlewood, C. T., 14 (Sept.)
  Howitt, A. W., 42 (Dec.)
  Jain, Arun, 4 (Dec.)
  Jain, S.K., 135
  Jancura, Dr. Elise G., 28 (Dec.)
  Kaiser, Charles, 167
  Katten, Melvin L., 62, 63 (Sept.), 59 (Dec.), 194
  Larson, Carl M., 49 (Sept.)
  MacNeill, James H., 21 (Dec.)
  Madris, Stanley J., 150
  Malinosky, A.T., 43 (Sept.)
  Mattock, Peter C.M., 181
  Mautz, Robert K., 54 (Dec.) Mautz, Robert K., 54 (Dec.) Mette, W.R., 31 (Sept.) Moore, N., 34 (Dec.)
- Nourallah, Fayez, 39 (Dec.)
  Olson, Wallace E., 47 (Dec.)
  Pickerili, R.J., 35 (Dec.)
  Rao, J.V. Ranga, 229
  Roberts, John G., 159
  Robson, Sir Thomas, 44 (Sept.)
  Samuel, C.S., 237
  Sawyer, Lawrence, 7 (Dec.)
  Schmitt, G.J., 17 (Sept.)
  Sengupta, S., 19 (Dec.)
  Sharkey, Donna H., 64 (Sept.)
  Shelton, William, 56 (Dec.)
  Simon, Sidney I., 162
  Spittle, Harvey, 27 (Sept.)
  Sulcas, Paul. 244
  Srivastava, J.P. and Girish K., 145
  Tholiya, B.L., 57 (Dec.)
  Thomas, R.D., 186
  Underdown, B., 177
  Waldron, R.S., 11 (Sept.)
  Waren, Carl S., 202
  Watson, Charles H., 21 (Sept.)
  Watson, Ian D., 25 (Dec.)
  White, W.T., 166 Watson, Ian D., 25 (Dec.) White, W.T., 166 Woolf, Emile, 5 (Sept.) Wright, Howard W., 144 Wright, Roland M., 13 (Dec.) Wysong, Earl, 153

## PERIODICAL INDEX

- Accountancy (England), 206
  Accountant (England), The, 5, 8, 11, 12, 18, 21, 27, 29, 33, 34, 36, 38, 41, 42, 43, 44, 48, 49, 55, 57 (Sept.), 35, 42 (Dec.)
  Accountants' Journal (New Zealand), The, 17, 24, (Sept.), 22, 31 (Dec.), 149, 166, 233, 234
  Accountants' Magazine (Scotland), The, 25 (Dec.), 201, 230
  Accounting Historian, The, 231
- Accounting Historian, The, 231 Australian Accountant, The, 23, 53 (Sept.), 51 (Dec.), 172, 211
- Burroughs Clearing House, 159 Bylaws, American Institute CPA, 243, 244
- CA Magazine (Canada), 20, 54 (Dec.), 202, 235 Canadian Chartered Accountant, The, 33 (Dec.), 168, 186
- (Dec.), 188, 186 Chartered Accountant in Australia, The, 14 (Sept.), 38, 45, 46 (Dec.), 181, 242 Chartered Accountant (India), The, 4, 19, 57 (Dec.), 135, 145, 149, 238 CMA Newsletter (India), 229, 237
- Commercial Accountant (England), The, 34, 49 (Dec.), 177
- CPA Journal, The, 31, 40, 46, 54, 56 (Sept.), 21, 47, 48, 52 (Dec.), 147, 148, 156, 210, 253 Credit-Executive, 53 (Dec.)
- Federal Accountant, The, 144, 153 Internal Auditor, The, 7, 16, 28 (Dec.), 137, 225 Journal of Accountancy, The, 32, 33, 59 (Sept.), 46 (Dec.), 190, 232, 249 LKHH Accountant, 150
- Managerial Planning, 13 (Dec.)
  National Public Accountant, The, 32, 49, 60, 62, 63, 64, 65 (Sept.), 39, 51, 56, 59, 61 (Dec.), 162, 194, 254 South African Chartered Accountant, The, 3, 23
- (Dec.), 158, 244 Transcript, 6 (Sept.), 167 Woman CPA, The 222, 247

